

Panaji, 28th February, 2023 (Phalguna 9, 1944)

SERIES I No. 47

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 4

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(1/2023-Rate)/3196

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely:—

"(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing

Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions."

This notification shall come into force with effect from the 1st March, 2023.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 28th February, 2023.

#### Notification

38/1/2017-Fin(R&amp;C)(2/2023-Rate)/3197

In exercise of the powers conferred by sub-section (3) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated the 28th June, 2017 published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Explanation, in clause (h), for the words "and State Legislatures" the words ", State Legislatures, Courts and Tribunals" shall be substituted.

This notification shall come into force with effect from the 1st March, 2023.

By order and in the name of the  
Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 28th February, 2023.

### Notification

38/1/2017-Fin(R&C)(3/2023-Rate)/3198

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(i) in Schedule I—2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely:—

"Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled";

(ii) in Schedule II—6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
"186A	8214	Pencil sharpeners";

(iii) in Schedule III—9%, against S. No. 302A, in column (3), at the end, the brackets and words "[other than pencil sharpeners]" shall be inserted.

2. This notification shall come into force on the 1st day of March, 2023.

By order and in the name of the  
Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 28th February, 2023.

### Notification

38/1/2017-Fin(R&C)(4/2023-Rate)/3199

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(2/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely:—

"(iii) Rab, other than pre-packaged and labelled".

2. This notification shall come into force on the 1st day of March, 2023.

By order and in the name of the  
Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 28th February, 2023.

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